

**Abstract**

It is an object of the present invention to provide an exhaust gas purifying catalyst formed as a single catalyst that has a great deal of flexibility when being assembled into an exhaust system and that is capable of executing both an NO<sub>x</sub> absorbing function and a three-way function in a desired manner. To attain the this object, an absorbent catalyst layer to which an absorbent agent such as potassium and an acid material such as zeolite are added, an absorbent agent block layer formed of zeolite, and a three-way catalyst layer to which an acid material such as phosphorus is added are bonded together on a cordierite carrier. The acid material in the absorbent catalyst layer and the absorbent agent block layer inhibit the movement of the absorbent agent to the three-way catalyst layer, and transform the absorbent agent into harmless and stable potassium phosphate even if the absorbent agent reaches the three-way catalyst.